

**59-2-1207 Claim applied against tax liability -- One claimant per household per year.**

- (1) A county shall apply as provided in Subsection 59-2-1206(1)(c) the amount of a credit under this part against:
  - (a) a claimant's property tax liability; or
  - (b) the property tax liability of a spouse who was a member of the claimant's household in the year in which the claimant applies for a homeowner's credit under this part.
- (2) Only one claimant per household per year is entitled to payment under this part.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session